

COUNTY OF SANTA CRUZ, CALIFORNIA
Schedules of Expenditures Compared to Budget (GAAP Basis)
General Fund
Years Ended June 30, 2001 and 2000

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
<u>General Government</u>				
Board of Supervisors				
Salaries and employee benefits	\$ 1,274,955	\$ 1,261,731	\$ 13,224	\$ 1,204,831
Services and supplies	123,266	98,586	24,680	101,159
Fixed assets	-	-	-	3,788
Total	1,398,221	1,360,317	37,904	1,309,778
Clerk of the Board				
Salaries and employee benefits	266,434	256,557	9,877	231,056
Services and supplies	131,656	105,737	25,919	97,385
Intrafund transfers	(2,000)	(2,631)	631	(2,863)
Fixed assets	1,029	1,022	7	-
Total	397,119	360,685	36,434	325,578
Administrative Office				
Salaries and employee benefits	1,217,921	1,131,106	86,815	1,099,819
Services and supplies	1,156,863	1,018,773	138,090	339,140
Other charges	768,526	340,917	427,609	248,116
Intrafund transfers	(894,350)	(894,358)	8	(515,085)
Fixed assets	25,000	-	25,000	-
Total	2,273,960	1,596,438	677,522	1,171,990
Auditor-Controller				
Salaries and employee benefits	1,737,243	1,596,363	140,880	1,617,547
Services and supplies	1,655,932	1,532,782	123,150	1,354,065
Other charges	74,021	74,021	-	71,174
Intrafund transfers	(1,315,541)	(1,416,846)	101,305	(838,944)
Fixed assets	12,186	-	12,186	10,093
Total	2,163,841	1,786,320	377,521	2,213,935
Treasurer - Tax Collector				
Salaries and employee benefits	893,568	809,746	83,822	799,554
Services and supplies	763,461	547,907	215,554	625,329
Intrafund transfers	(102,495)	(68,025)	(34,470)	(298,708)
Fixed assets	16,000	16,000	-	2,829
Total	1,570,534	1,305,628	264,906	1,129,004
Assessor				
Salaries and employee benefits	2,132,466	1,969,161	163,305	1,860,297
Services and supplies	664,279	569,014	95,265	563,397
Intrafund transfers	(9,552)	(18,478)	8,926	-
Fixed assets	451	-	451	32,032
Total	2,787,644	2,519,697	267,947	2,455,726

Continued

COUNTY OF SANTA CRUZ, CALIFORNIA
Schedules of Expenditures Compared to Budget (GAAP Basis)
General Fund
Years Ended June 30, 2001 and 2000

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Purchasing				
Salaries and employee benefits	\$ 183,152	\$ 169,129	\$ 14,023	\$ 178,212
Services and supplies	342,346	303,639	38,707	333,030
Intrafund transfers	(165,626)	(165,626)	-	(140,719)
Fixed assets	-	-	-	1,618
Total	<u>359,872</u>	<u>307,142</u>	<u>52,730</u>	<u>372,141</u>
County Counsel				
Salaries and employee benefits	1,849,436	1,629,618	219,818	1,682,597
Services and supplies	381,561	265,557	116,004	162,377
Intrafund transfers	(1,107,243)	(1,288,857)	181,614	(988,513)
Fixed assets	6,095	-	6,095	-
Total	<u>1,129,849</u>	<u>606,318</u>	<u>523,531</u>	<u>856,461</u>
Personnel				
Salaries and employee benefits	1,354,237	1,304,671	49,566	1,089,564
Services and supplies	1,151,780	948,065	203,715	787,592
Intrafund transfers	(304,708)	(242,208)	(62,500)	(163,662)
Total	<u>2,201,309</u>	<u>2,010,528</u>	<u>190,781</u>	<u>1,713,494</u>
Elections				
Salaries and employee benefits	652,811	644,705	8,106	553,430
Services and supplies	713,046	588,891	124,155	545,972
Intrafund transfers	(39,307)	(19,654)	(19,653)	(32,651)
Fixed assets	89,430	17,163	72,267	2,140
Total	<u>1,415,980</u>	<u>1,231,105</u>	<u>184,875</u>	<u>1,068,891</u>
Communications				
Salaries and employee benefits	416,732	371,728	45,004	305,326
Services and supplies	1,878,686	1,818,427	60,259	1,790,026
Intrafund transfers	(365,621)	(369,602)	3,981	(347,862)
Fixed assets	29,500	13,784	15,716	-
Total	<u>1,959,297</u>	<u>1,834,337</u>	<u>124,960</u>	<u>1,747,490</u>
General Services				
Salaries and employee benefits	2,706,362	2,477,025	229,337	2,113,754
Services and supplies	2,850,479	2,754,307	96,172	2,135,833
Other charges	3,644	3,593	51	2,306
Intrafund transfers	(2,291,415)	(2,455,491)	164,076	(2,596,576)
Fixed assets	10,025	5,175	4,850	28,128
Total	<u>3,279,095</u>	<u>2,784,609</u>	<u>494,486</u>	<u>1,683,445</u>

Continued

COUNTY OF SANTA CRUZ, CALIFORNIA
Schedules of Expenditures Compared to Budget (GAAP Basis)
General Fund
Years Ended June 30, 2001 and 2000

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Real Property Management				
Services and supplies	\$ 45,000	\$ 44,971	\$ 29	\$ 49,760
Total	45,000	44,971	29	49,760
Surveyor				
Services and supplies	397,600	392,266	5,334	321,722
Intrafund transfers	-	(8,360)	8,360	(9,095)
Total	397,600	383,906	13,694	312,627
DPW Engineering				
Services and supplies	131,000	125,919	5,081	121,501
Total	131,000	125,919	5,081	121,501
Central Stores				
Salaries and employee benefits	103,486	103,482	4	95,629
Services and supplies	26,697	14,906	11,791	17,796
Other charges	6,890	6,159	731	6,500
Intrafund transfers	(99,435)	(127,171)	27,736	(131,109)
Fixed assets	-	-	-	31,225
Total	37,638	(2,624)	40,262	20,041
Total General Government	21,547,959	18,255,296	3,292,663	16,551,862
<u>Public Protection</u>				
Courts				
Services and supplies	54,804	1,746	53,058	2,338
Other charges	2,061,816	2,056,463	5,353	2,054,557
Total	2,116,620	2,058,209	58,411	2,056,895
Grand Jury				
Salaries and employee benefits	-	-	-	(59)
Services and supplies	60,090	50,892	9,198	29,705
Total	60,090	50,892	9,198	29,646
District Attorney				
Salaries and employee benefits	11,585,962	10,492,578	1,093,384	9,795,613
Services and supplies	2,903,174	2,408,077	495,097	2,478,339
Other charges	13,420	13,416	4	10,364
Intrafund transfers	(338,133)	(200,562)	(137,571)	(205,915)
Fixed assets	392,735	226,985	165,750	79,126
Total	14,557,158	12,940,494	1,616,664	12,157,527

Continued

COUNTY OF SANTA CRUZ, CALIFORNIA
Schedules of Expenditures Compared to Budget (GAAP Basis)
General Fund
Years Ended June 30, 2001 and 2000

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Public Defender				
Services and supplies	\$ 5,749,474	\$ 5,350,785	\$ 398,689	\$ 5,215,937
Total	<u>5,749,474</u>	<u>5,350,785</u>	<u>398,689</u>	<u>5,215,937</u>
Sheriff-Coroner				
Salaries and employee benefits	14,558,837	14,233,136	325,701	13,306,085
Services and supplies	3,308,670	2,919,301	389,369	2,731,397
Other charges	2,500	-	2,500	-
Intrafund transfers	(5,200)	(4,125)	(1,075)	(4,326)
Fixed assets	1,501,577	670,292	831,285	294,599
Total	<u>19,366,384</u>	<u>17,818,604</u>	<u>1,547,780</u>	<u>16,327,755</u>
Jail and Rehabilitation Center				
Salaries and employee benefits	8,936,389	8,549,292	387,097	8,318,238
Services and supplies	6,033,313	5,630,058	403,255	5,018,361
Fixed assets	203,432	120,611	82,821	121,953
Total	<u>15,173,134</u>	<u>14,299,961</u>	<u>873,173</u>	<u>13,458,552</u>
Juvenile Hall				
Salaries and employee benefits	1,633,500	1,618,531	14,969	1,524,330
Services and supplies	1,205,415	1,202,424	2,991	1,086,034
Fixed assets	12,000	9,238	2,762	-
Total	<u>2,850,915</u>	<u>2,830,193</u>	<u>20,722</u>	<u>2,610,364</u>
Probation Department				
Salaries and employee benefits	5,093,439	5,088,382	5,057	4,348,650
Services and supplies	2,997,521	2,676,219	321,302	2,135,455
Intrafund transfers	(202,248)	(210,022)	7,774	(171,790)
Fixed assets	269,641	203,021	66,620	144,800
Total	<u>8,158,353</u>	<u>7,757,600</u>	<u>400,753</u>	<u>6,457,115</u>
State Correctional Schools				
Other charges	250,000	250,000	-	106,500
Total	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>106,500</u>
Agricultural Commissioner/Weights and Measures				
Salaries and employee benefits	1,286,230	1,211,563	74,667	1,080,478
Services and supplies	486,948	426,507	60,441	336,047
Intrafund transfers	(79,657)	(79,657)	-	(79,642)
Fixed assets	42,493	26,653	15,840	735
Total	<u>1,736,014</u>	<u>1,585,066</u>	<u>150,948</u>	<u>1,337,618</u>

Continued

COUNTY OF SANTA CRUZ, CALIFORNIA
Schedules of Expenditures Compared to Budget (GAAP Basis)
General Fund
Years Ended June 30, 2001 and 2000

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Public Works - Other Construction Inspection				
Services and supplies	\$ 72,000	\$ 72,000	\$ -	\$ 52,715
Total	<u>72,000</u>	<u>72,000</u>	<u>-</u>	<u>52,715</u>
County Clerk-Recorder				
Salaries and employee benefits	741,444	737,470	3,974	636,194
Services and supplies	264,734	221,420	43,314	230,032
Fixed assets	41,796	35,399	6,397	47,212
Total	<u>1,047,974</u>	<u>994,289</u>	<u>53,685</u>	<u>913,438</u>
Public Guardian				
Salaries and employee benefits	893,241	730,895	162,346	682,013
Services and supplies	349,867	213,607	136,260	283,400
Fixed assets	-	-	-	21,262
Total	<u>1,243,108</u>	<u>944,502</u>	<u>298,606</u>	<u>986,675</u>
County Emergency Office				
Salaries and employee benefits	181,494	181,493	1	175,491
Services and supplies	160,101	130,358	29,743	139,593
Intrafund transfers	(24,625)	(37,107)	12,482	(51,847)
Total	<u>316,970</u>	<u>274,744</u>	<u>42,226</u>	<u>263,237</u>
Local Agency Formation Commission				
Other charges	236,950	168,771	68,179	170,538
Total	<u>236,950</u>	<u>168,771</u>	<u>68,179</u>	<u>170,538</u>
Planning Department				
Salaries and employee benefits	6,348,363	5,700,670	647,693	5,317,444
Services and supplies	2,931,566	2,396,386	535,180	2,605,668
Other charges	10,000	8,000	2,000	-
Intrafund transfers	(66,800)	(49,190)	(17,610)	(20,472)
Fixed assets	171,148	53,424	117,724	76,135
Total	<u>9,394,277</u>	<u>8,109,290</u>	<u>1,284,987</u>	<u>7,978,775</u>
Animal Pound				
Services and supplies	1,108,310	1,093,309	15,001	884,315
Total	<u>1,108,310</u>	<u>1,093,309</u>	<u>15,001</u>	<u>884,315</u>

Continued

COUNTY OF SANTA CRUZ, CALIFORNIA
Schedules of Expenditures Compared to Budget (GAAP Basis)
General Fund
Years Ended June 30, 2001 and 2000

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Association of Monterey Bay Area Govts.				
Other charges	\$ 37,141	\$ 32,850	\$ 4,291	\$ 33,314
Total	37,141	32,850	4,291	33,314
Total Public Protection	83,474,872	76,631,559	6,843,313	71,040,916
<u>Health and Sanitation</u>				
Health Services Agency				
Salaries and employee benefits	33,702,470	32,054,371	1,648,099	28,704,776
Services and supplies	37,013,359	32,850,949	4,162,410	30,463,867
Other charges	15,786,330	14,576,407	1,209,923	11,830,461
Intrafund transfers	(13,177,905)	(12,200,703)	(977,202)	(10,875,172)
Fixed assets	466,421	280,867	185,554	726,798
Total	73,790,675	67,561,891	6,228,784	60,850,730
Air Pollution				
Other charges	31,924	-	31,924	31,671
Total	31,924	-	31,924	31,671
Total Health and Sanitation	73,822,599	67,561,891	6,260,708	60,882,401
<u>Public Assistance</u>				
Department of Social Services				
Salaries and employee benefits	29,847,083	26,803,719	3,043,364	21,264,883
Services and supplies	10,851,860	10,168,978	682,882	6,833,157
Other charges	16,562,758	12,625,399	3,937,359	9,909,921
Intrafund transfers	(452,568)	(290,710)	(161,858)	(378,468)
Fixed assets	1,196,571	1,174,973	21,598	592,577
Total	58,005,704	50,482,359	7,523,345	38,222,070
Social Services - MSSP				
Salaries and employee benefits	-	-	-	394,795
Services and supplies	-	-	-	449,512
Total	-	-	-	844,307
Special Commissions				
Salaries and employee benefits	95,310	92,762	2,548	88,422
Services and supplies	41,165	34,506	6,659	33,934
Intrafund transfers	(30,330)	(29,015)	(1,315)	(27,279)
Total	106,145	98,253	7,892	95,077

Continued

COUNTY OF SANTA CRUZ, CALIFORNIA
Schedules of Expenditures Compared to Budget (GAAP Basis)
General Fund
Years Ended June 30, 2001 and 2000

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Community Programs				
Services and supplies	\$ 500	\$ 400	\$ 100	\$ 452
Other charges	4,394,490	4,280,488	114,002	3,368,221
Total	4,394,990	4,280,888	114,102	3,368,673
Adult Emergency Services				
Other charges	-	-	-	228
Total	-	-	-	228
Categorical Aids				
Other charges	22,452,639	20,393,447	2,059,192	16,826,399
Total	22,452,639	20,393,447	2,059,192	16,826,399
General Assistance				
Services and supplies	8,500	3,018	5,482	8,612
Other charges	332,068	300,855	31,213	310,586
Total	340,568	303,873	36,695	319,198
Burial of Indigents				
Services and supplies	34,150	25,887	8,263	30,661
Total	34,150	25,887	8,263	30,661
Family Relations				
Services and supplies	195,676	192,383	3,293	349,983
Other charges	1,202,689	951,954	250,735	807,844
Intrafund transfers	(111,254)	(111,254)	-	-
Total	1,287,111	1,033,083	254,028	1,157,827
Homeless				
Services and supplies	49,400	49,400	-	-
Other charges	320,785	295,953	24,832	408,598
Total	370,185	345,353	24,832	408,598
Wards of Court				
Services and supplies	28,980	20,504	8,476	20,152
Other charges	197,132	135,374	61,758	198,575
Total	226,112	155,878	70,234	218,727

Continued

COUNTY OF SANTA CRUZ, CALIFORNIA
Schedules of Expenditures Compared to Budget (GAAP Basis)
General Fund
Years Ended June 30, 2001 and 2000

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Veterans Service Officer				
Salaries and employee benefits	\$ 261,581	\$ 261,573	\$ 8	\$ 228,078
Services and supplies	72,876	61,298	11,578	47,555
Fixed assets	-	-	-	14,933
Total	<u>334,457</u>	<u>322,871</u>	<u>11,586</u>	<u>290,566</u>
Total Public Assistance	<u>87,552,061</u>	<u>77,441,892</u>	<u>10,110,169</u>	<u>61,782,331</u>
<u>Education</u>				
Agricultural Extension Services				
Salaries and employee benefits	76,492	74,505	1,987	57,640
Services and supplies	90,421	36,005	54,416	34,397
Total	<u>166,913</u>	<u>110,510</u>	<u>56,403</u>	<u>92,037</u>
Total Education	<u>166,913</u>	<u>110,510</u>	<u>56,403</u>	<u>92,037</u>
<u>Recreation and Culture</u>				
Recreation and Cultural Services				
Salaries and employee benefits	3,449,727	3,309,099	140,628	3,011,684
Services and supplies	1,956,169	1,659,459	296,710	1,443,085
Other charges	424,098	424,098	-	424,761
Intrafund transfers	(112,460)	(112,460)	-	(145,898)
Fixed assets	174,501	57,434	117,067	19,020
Total	<u>5,892,035</u>	<u>5,337,630</u>	<u>554,405</u>	<u>4,752,652</u>
Total Recreation and Culture	<u>5,892,035</u>	<u>5,337,630</u>	<u>554,405</u>	<u>4,752,652</u>
<u>Public Ways and Facilities</u>				
County Parking Projects				
Services and supplies	155,181	150,418	4,763	139,161
Total	<u>155,181</u>	<u>150,418</u>	<u>4,763</u>	<u>139,161</u>
Total Public Ways and Facilities	<u>155,181</u>	<u>150,418</u>	<u>4,763</u>	<u>139,161</u>

Continued

COUNTY OF SANTA CRUZ, CALIFORNIA
Schedules of Expenditures Compared to Budget (GAAP Basis)
General Fund
Years Ended June 30, 2001 and 2000

	2001		Variance Favorable (Unfavorable)	2000
	Budget	Actual		Actual
<u>Debt Service</u>				
Debt Service				
Services and supplies	\$ 50,000	\$ 33,489	\$ 16,511	\$ 46,215
Interest	310,189	217,754	92,435	1,647,446
Principal	562,024	403,684	158,340	404,528
Total Debt Service	922,213	654,927	267,286	2,098,189
Total Expenditures	273,533,833	246,144,123	27,389,710	217,339,549
<u>Other Financing Uses</u>				
Operating transfers out				
Auditor-Controller	14,655	14,655	-	14,091
Assessor	93,866	93,866	-	-
Extended police protection	5,884,205	5,884,205	-	5,174,709
General services	44,800	44,800	-	19,500
Plant acquisition	13,169,954	13,169,954	-	4,378,000
Jail & Rehabilitation Center	-	-	-	2,119
Health Services Agency	10,063,206	9,653,339	409,867	642,355
Department of Social Services	30,000	-	30,000	-
Recreation and Cultural Services	51,500	51,500	-	-
Public financing authority	6,396,232	4,749,542	1,646,690	4,881,809
Mental health expendable trust	-	-	-	9,321,261
Total Other Financing Uses	35,748,418	33,661,861	2,086,557	24,433,844
Total Expenditures and Other Financing Uses	\$ 309,282,251	\$ 279,805,984	\$ 29,476,267	\$ 241,773,393
<u>Totals</u>				
Expenditures				
Salaries and employee benefits	\$ 133,480,365	\$ 124,865,061	\$ 8,615,304	\$ 111,766,371
Services and supplies	90,647,876	81,209,530	9,438,346	72,476,163
Other charges	66,042,034	57,559,603	8,482,431	48,872,608
Intrafund transfers	(21,298,473)	(20,402,112)	(896,361)	(18,026,596)
Fixed assets	4,662,031	2,912,041	1,749,990	2,251,003
Total Expenditures	273,533,833	246,144,123	27,389,710	217,339,549
Other Financing Uses	35,748,418	33,661,861	2,086,557	24,433,844
Total Expenditures and Other Financing Uses	\$ 309,282,251	\$ 279,805,984	\$ 29,476,267	\$ 241,773,393
				Concluded